

Gas Analysis And Breakeven Worksheet

1) Total Gasoline Gallons _____ Month Of _____

Product Name	Price Per Gallon	Gallons Sold For Month	X	C.P.G. Margin	Equals \$ Of Gross Profit	Mix %
Totals	XXXXXXXX			XXXXXXXXXXXX		100.0

- 2) Pool Margin Computation: Total Gasoline Gross Profit \$ _____ + Total Gallons _____ = _____ CPG.
(Pool Margin)
- 3) Total store sales (excluding gasoline) x store gross profit percent = store gross profit.
Store Sales \$ _____ x _____ % store G.P. % = \$ _____ G.P.
- 4) Store gross profit dollars + total gasoline gallons = store W.A.M. contribution.
\$ _____ + _____ Total Gallons = _____ CPG.
- 5) Gasoline pool margin (CPG.) + Store W.A.M. contribution = total weighted average margin.
_____ CPG. (Gasoline) + _____ CPG. (Store) = _____ CPG. (W.A.M.)

INSTRUCTIONS

- A) Enter your current gasoline prices of each product.
- B) Enter gallons sold by product for the month. Take from P.O.S. reports
- C) Multiply margin by product, times product volume. To arrive at your margin, subtract buying price from net selling price.
- D) Add to totals.
- E) Divided total gasoline gross profit dollars by total gallons sold. The result is pool margin.
- F) Enter store sales and multiply times the store gross profit percent. (excluding gasoline). This can be arrived at by dividing store S.O.T.G. sales, other than gasoline into store total gross profit. (Excluding gas)
- G) Divide the store gross profit dollars by total gallons. The result is the store W.A.M. contribution in CPG.
- H) Add the store W.A.M. contribution plus the gasoline pool margin. The result is total W.A.M. Including store sales.

BREAK EVEN ANALYSIS

6) New pool margin computation:

Product Name	New Price Per Gallon	Existing Gals. Sold For Month	X	New CPG Margin	= Projected Gross Profit	Mix %
Totals	XXXXXXXXXXXX			XXXXXXXXXXXX	\$	100.0

7) New pool margin computation: Total Gasoline gross profit \$ _____ + total Gallons _____ = _____ CPG. (Pool Margin)

8) Original gasoline gross profit \$ _____ (Page 1 line 2) - projected gasoline gross profit \$ _____ (Page 2 line 7) = gross profit reduction \$ _____

9) W.A.M. Calculation: Store W.A.M. contribution _____ CPG (Page 1 line 3) + projected pool margin _____ CPG (Page 2 line 7) = projected W.A.M.

BREAK EVEN VARIATIONS

OPTION 1

10) Gross profit reduction \$ _____ (Page 2 line 8) + new pool margin _____ CPG = additional gallons to break even. _____

OPTION 2

11) Gross profit reduction \$ _____ (Page 2 line 8) + C-Store gross profit percent _____ % = additional store sales required. \$ _____

OPTION 3

12) Gross profit reduction \$ _____ (Page 2 line 8) + new W.A.M. _____ CPG (Page 2 line 9) = additional gallons necessary to break even _____ Gallons.

13) Present gallons (Page 1 line 1) _____ gallons

14) Plus additional gallons required (Page 2 line 12) _____ gallons

15) Equals total gallons required to break even. _____ gallons